



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



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September 25, 2009

Clement Medari
M & M Computers, Inc.
7613 Greenback Lane,
Citrus Heights, CA 95610

RE: FINAL AUDIT REPORT – M & M COMPUTERS, INC.
CEWID 106921

Dear Mr. Medari:

Enclosed is the final audit report of M & M Computers, Inc., regarding the Covered Electronic Waste Collection Program. The audit was planned and performed to determine conformance with the regulations resulting from the Electronic Waste Recycling Act of 2003. The period of review for this audit was January 1, 2007 through December 31, 2007.

The audit disclosed the following findings:

1. Missing Records;
2. Estimated Weight Not listed on Collection Logs;
3. Applicable Source Documentation Did Not Accompany the Load; and
4. Net Cost Report Not based on Estimated Weight.

The response by M & M Computers, Inc., dated August 28, 2009, to the draft audit report has been included in this final report, along with an evaluation of the response.

(over)



Clement Medari
September 25, 2009
Page 2

The response addressed corrective action for Findings 1, 2, 3, and 4.

A copy of this letter is being forwarded to the E-Waste Program for information and any necessary action, if required.

If you have any questions regarding this report, please contact Gladys Onejeme, Staff Services Management Auditor, at (916) 324-6892 or gonejeme@ciwmb.ca.gov

Sincerely,



Susan R. Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division

Enclosure

Cc: Jeff Hunts, Manager, E-Waste Branch, CIWMB
Gladys Onejeme, Auditor, Audits and Evaluations Unit, CIWMB
CIWMB Audits and Evaluations Unit File

AN ELECTRONIC-WASTE AUDIT

M & M Computers, Inc.

E-Waste Recovery and Recycling Fund

Final Audit Report

**Recycler Payment Claim: California
Electronic Asset Recovery**

**For the Period January 1, 2007
through December 31, 2007**

**Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit**

September 2009

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Recycler Payment Claim: California
Electronic Asset Recovery

For the Period January 1, 2007
through December 31, 2007

Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit

September 2008

AUDIT REPORT

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Audit Report
M & M Computers, Inc. CEWID 106921
Period Audited: January 1, 2007 through December 31, 2007

Audit Start Date: April 20, 2009

Physical Address: 7613 Greenback Lane
Citrus Heights, CA 95610

Contact Person: Clement Medari

Phone Number: ((916) 721-6677

E-Mail Address: mnmcomputers@gmail.com

Auditor: Gladys Onejeme

SUMMARY

The California Integrated Waste Management Board (CIWMB) processed and paid a claim, in the amount of \$270,487.68, submitted by California Electronic Asset Recovery Recyclers (an e-waste recycler). M & M Computers, Inc., (an e-waste collector) provided covered electronic waste (CEW), in the amount of \$192.00, to California Electronic Asset Recovery Recyclers for payment. The payments issued by the CIWMB are funded by the E-Waste Recovery and Recycling Fund.

Audits and Evaluations Unit auditor Gladys Onejeme reviewed records related to the appropriateness of expenditures of state recovery and recycling funds, for the period of January 1, 2007 through December 31, 2007.

BACKGROUND

M & M Computers, Inc., is a one-person operation run by Clement Medari, the owner. The business is located at 7613 Greenback Lane, Citrus Heights, CA 95610. E-waste is accepted free of charge from residents living in the following geographical areas: El Dorado County, Placer County, and Sacramento County.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit was performed to determine whether M & M Computers, Inc., complied with CEW reporting, recordkeeping, and payment requirements, as specified by the California Public Resources Code, Section 42460, et seq., and the California Code of Regulations (CCR), Title 14, Chapter 8.2.

The audit scope included, but was not limited to, an evaluation of the integrity of electronic waste recycling claims submitted to the CIWMB for payment, and an assessment of operational and regulatory compliance by the collector.

The audit was conducted in accordance with Government Auditing Standards. The standards require the audit to be planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. The evidence obtained during the course of the audit will provide a reasonable basis for the findings and conclusions based on the audit objective.

CONCLUSION

The following audit findings were identified:

FINDING 1 - Missing Records

M & M Computers, Inc., did not provide the following required documents:

- Covered Electronic Waste Transfer Receipt, CIMWB Form 197;
- Collection Log, CIWMB Form 198; and
- Copy of the method of payment such as a canceled check, check stub, etc.

Title 14, CCR, Section 18660.8(d) states, "An approved collector, an approved recycler, or a registered manufacturer shall maintain records for at least three years."

Section 18660.8(e) states, "An approved collector, an approved recycler, or a registered manufacture shall maintain records that are originals and typed or legibly handwritten in English."

RECOMMENDATION:

M & M Computers, Inc., should locate and provide the requested documents to CIWMB.

FINDING 2 - Estimated Weight Not Listed on the Collection Logs

M & M Computers, Inc., did not put the estimated weight on the collection and source anonymous collection logs.

Title 14, CCR, Section 18660.20(j)(1)(A) states in part, "A collection log containing: (A) For each collection activity or event that results in CEW transferred to the approved collector, a brief written description of the collection activity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and an estimate of the weight of CEW collected."

RECOMMENDATION:

M & M Computers, Inc., should list the estimated weights on the collection logs.

FINDING 3 – Applicable Source Documentation Did Not Accompany the Load

Applicable source documentation is not accompanying the load when CEWs are transferred by M & M Computers, Inc., to the recycler.

Title 14, CCR, Section 18660.6(e)(7) states in part, "Limitations on recovery payments: (7) An approved collector is entitled for recovery payments only for CEWs transferred to the recycler that are accompanied by applicable source documentation pursuant to Section 18660.20(h) of this Chapter."

RECOMMENDATION:

M & M Computers, Inc., should send the applicable documentation with the load when CEW is transferred to the recycler.

FINDING 4 - Net Cost Report

M & M Computers, Inc., completed the Net Cost Report using estimates based on business knowledge relating to e-waste. In addition, the Net Cost Report disclosed revenue consisting of payments received from the recycler.

Title 14, CCR, Section 18660.10(b) states, "An approved collector or an approved recycler shall maintain records and provide information for use by the CIWMB in the update on their actual net costs to operate."

Section 18660.10(c)(1) states in part, "An approved collector or an approved recycler shall use the following allowable revenues and costs for use in the calculation of net costs: (1) Revenues in relation to CEW recovery or recycling, other than the payments required pursuant to this Chapter, including but not limited to: (A) Up-front revenues received, such as from fees charged; and (B) End-use revenues, such as from commodity values."

RECOMMENDATION:

M & M Computers, Inc., should obtain an understanding of the process of completing the annual CEW Net Cost Report.

RESTRICTED USE

This report is intended for the information and use of the CIWMB and M & M Computers, Inc., management. However, this report is a matter of public record and distribution is not limited.

RESPONSE TO AUDIT REPORT

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Collector Audit Report
M & M Computers, Inc. (CEWID 106921)
Period Audited: January 1, 2007 through December 31, 2007 7

Audit Start Date: April 20, 2009

Collectors Physical Address: 7613 Greenback Lane.
Citrus Heights, CA 95610

Collectors ID: (CEWID 106921)

Contact Person: Clement Medari

Phone Number: (916) 721-6677

E-Mail Address: mnmcomputers@gmail.com

Audit Period: January 1, 2007 through December 31, 2007 7
Note: Limited to Collector Log CIWMB ID# 106921,
from June 12, 2006 to September 27, 2007. See
Summary Section for collector claim as a percentage
of recycler and batch claims.

Auditor: Gladys Onejeme

SUMMARY

Audits and Evaluations Unit auditor Gladys Onejeme reviewed records related to the appropriateness of expenditures of state recovery and recycling funds for the period of January 1, 2007 through December 31, 2007. The purpose of this audit was to review Covered Electronic Waste (CEW) compliance with reporting, record keeping, and payment requirements as specified by the California Public Resources Code Section 42460, et seq, and the California Code of Regulations, Title 14, Chapter 8.2.

Review of M & M Computers, Inc.'s CEW transfer represents 0.07 percent of the total recycler claim submitted for CEW recovery and recycling payments.

M & M Computers, Inc.'s transfer to California Electronic Asset recovery (CEAR)
recycling claim amounted to: \$ 192.00

CEAR's claim was for: \$ 270,487.68

Percentage of M & M Computers, Inc.'s portion to CEAR's CEW recovery and recycling payment

M & M Computers, Inc.	$\$ 192.00 \times 100 = 0.07\%$
CEAR	$\$ 270,487.68$

Percentage of M & M Computers, Inc.'s portion to the total CIWMB Claim Schedule #E070047

M & M Computers, Inc.	$\$ 192.00 \times 100 = 0.01\%$
Claim Schedule #E070047	$\$ 1,714,682.88$

BACKGROUND

M & M Computers is a one person operation. It is run by Clement Medari, owner. The business is located at 7613 Greenback Lane, Citrus Heights, CA 95610. E-Waste is accepted free of charge from residents living in the following counties: El-Dorado County, Placer County and Sacramento County. M & M Computers, Inc. generate 20,000 to 30,000 pounds of Hazardous or Universal Waste per year.

RESULTS

Upon completing the review, the following audit findings were identified.

SUMMARY OF FINDINGS

Finding 1: Loss of Records = *THIS IS MY 1ST TRANSACTION. I DID NOT KEEP THIS RECORD - ERROR ON MY SIDE.*

CONDITION:

M & M Computers, Inc. did not have form CIWMB 198 Covered Electronic Waste Transfer Receipt and check stub for the collection log being tested to be reviewed by the auditor and therefore M & M Computers, Inc. is not in compliance with the Electronic Waste Recovery Regulation 18660.8. (d) (e)

CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.8 (d) (e). Section 18660.8 (d) states, "An approved collector, an approved recycler, or a registered manufacturer shall maintain records for at least three years."

Section 18660.8 (e) states, "An approved collector, an approved recycler, or a registered manufacture shall maintain records that are originals and typed or legibly handwritten in English."

RECOMMENDATION:

M & M Computers, Inc. needs to retain records as required by Section 18660.8 (d) (e).

Finding 2: Estimated Weight not being listed on the Collection Logs and Source Anonymous Collection Logs — I WAS NOT AWARE OF IT. NOW I AM CONTINUING TO KEEP MY ESTIMATED WEIGHT LOGS.

CONDITION:

M & M Computers, Inc. is not putting the estimated weight on the Collection Logs and Source Anonymous Collection Logs and is not in compliance with the Electronic Waste Recovery Regulation 18660.20(j) (1) (A).

CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.20 (j) (1) (A). Section 18660(j) (1) (A) states, "For each collection activity or event that results in CEW transferred to the approved collector, a brief written description of the collection activity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and a estimate of the weight of CEW collected."

RECOMMENDATION:

M & M Computers, Inc. needs to start listing the estimated weights on the Collection Logs.

Finding 3: Collection Logs and Source Anonymous Collection Logs Not Accompanying Load — I WAS NEW TO THE BUSINESS. NOW I AM following the right protocols.

CONDITION:

The Collection Logs and Source Anonymous Collection Logs are not accompanying the load from M & M Computers, Inc to CEAR or Direct Computers Disposal and therefore M & M Computers, Inc. is not in compliance with Electronic Waste Recovery Regulation 18660.6(e) (7).

CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.6(e) (7) which states, "An approved collector is entitled for recovery payments only for CEWs transferred to the recycler that are accompanied by applicable source documentation pursuant to Section 18660.20(h) of this Chapter."

RECOMMENDATION:

M & M Computers, Inc. must send the source documentation with the load when it transfers CEWs to the recycler.

Finding 4: Net Cost Report ; I WAS LATE IN SENDING THE NET Cost Report - I was not aware of the Dead Line..

CONDITION:

M & M Computers, Inc. based the numbers on the Net Cost Report on estimates based on their knowledge of their business as it related to E-Waste. Per Clement Medari these numbers will not tie into his books and records and therefore are his best guess estimates. The Net Cost Report was not based on the actual net costs to operate. Therefore, CIWMB cannot rely on the Net Cost Report and M & M Computers, Inc. is not in compliance with the Electronic Waste Recovery Regulation 18660.10 (b) governing the administration of the Electronic Waste Recovery and Recycling Act.

It was determined the revenue on the Net Cost Report consisted of income from the recyclers which is not allowed per the regulations as required by Section 18660.10 (c) (1).

CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.10 (b). Section 18660.10 (b) states, "An approved collector or an approved recycler shall maintain records and provide information for use by the CEWMB in the update on their actual net costs to operate."

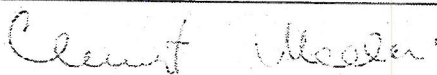
M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.10(c) (1) which states, "Revenues in relation to CEW recovery or recycling, other than the payments required pursuant to this chapter."

RECOMMENDATION

M & M Computers, Inc. needs to obtain an understanding of the process of completing the Annual CEW Net Cost Report. The collector needs to read the forms instructions and if he has any questions he needs to call the California Integrated Waste Management Board (CIWMB) to obtain an answer for his questions.

Form 220 - Annual CEW Net Cost Report

Important: Review the Guide to Net Cost Reporting in full prior to completing. Attach Net Cost Estimation Worksheets (Forms 220A for collectors and 220B for recyclers).

Line	Contact Information		
1	Organization Name	M&M COMPUTERS	
2	CEW ID Number	106921	
3	Type of Entity (Collector, Recycler, or Dual Entity)	Collectors and Dual Entities Complete	
4	Affiliated Approved Collectors or Recyclers (List CEW ID and firm name, location) Note: Each CEW ID must submit a separate net cost report.	M&M COMPUTERS, 7613 GREENBACK LANE, CITRUS HEIGHTS, CA-95610	
5	Mailing Address (Street, City, State, Zip)	M&M COMPUTERS, 7613 GREENBACK LANE, CITRUS HEIGHTS, CA-95610	
6	Physical Address (Street, City, State, Zip) If same as mailing address, enter "same"	SAME	
7	Contact Person for Net Cost Report	CLEMENT MEDARI	
8	Title	OWNER	
9	Phone Number for Contact Person	916-721-6677	
10	Email Address for Contact Person	MMCOMPUTERS@GMAIL.COM	
11	Fax Number for Contact Person	916-721-6622	
12	Date of Report Preparation	4/6/2009	
13	Reporting Period	JAN 1 '08 - DEC 31 '08	
Net Cost Summary			
Important: You must complete the Cost Estimation Worksheets (Form 220A for recovery and Form 220B for recycling) prior to filling in lines 14 - 19 below. See instructions in the Guide to Net Cost Reporting.			
		Recovery of CEW	Recycling of CEW
		Collectors and Dual Entities Complete	Recyclers and Dual Entities Complete
		A	B
14	Enter a check mark if you did not handle CEW in the reporting year that was subject to reimbursement through the State's Covered Electronic Waste Payment System. Skip to line 20.		
15	Total Revenues for CEW Recovery and/or Recycling From Line 4A on Forms 220A (recovery) and 220B (recycling). Include only CEW-related revenues. Exclude CIWMB payments.	\$9,626.00	
16	Total Costs for CEW Recovery or Recycling From Line 26A on Form 220A (recovery) or Form 220B (recycling). Include only CEW-related costs. Exclude pass through of CIWMB payments to collectors.	\$3,160.00	
17	Net Costs (Line 16 minus Line 15)	-\$6,466.00	
18	Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CIWMB payments. See instructions.)	938	
19	Average Net Cost per Pound (Line 17 divided by Line 18)	-\$6.893	
Signed Declaration			
20	Printed Name and Title of Person with Signature Authority for Net Cost Reports as Designated Pursuant to Section 18660.11.	CLEMENT MEDARI	
21	Signature I hereby declare under penalty of perjury that this net cost report, including any and all figures, calculations and accompanying documents has been examined by me and is true, correct and complete.		
22	Date Signed	4/6/2009	
23	City and State Signed	CITRUS HEIGHTS, CA	

Form 220a - CEW Net Cost Estimation Worksheet for Collectors

Collectors and Dual Entities Must Complete

Organization Name:	M&M COMPUTERS
CEW ID Number:	106921
Reporting Period:	JAN 01 '06 TO DEC 31 '08
Date of Preparation:	APRIL 4 '09

Important:
Review instructions in the Guide to Net Cost Reporting
prior to completing.

In Column B, briefly describe the basis for the estimates listed in Column A.

Best Estimate of Itemized
Revenue or Costs
Specifically Dedicated to
CEW Recovery

Description of Estimation Assumptions/Calculation Methods

For example: "Because CEW is 25% of material handled by weight, applied 25% to total insurance cost." If more space is needed, use Line 29.

A

B

1	Revenue from recyclers over and above the standard payment of 20 cents per pound required by the Act	\$9,525.00	
2	Revenue received for recovery services, such as fees charged to CEW generators	\$0.00	
3	Other Allowable Revenues (explain on Line 29)	\$0.00	
4	Total Revenue for CEW Recovery (Add lines 1 through 3. Enter on Form 220, Line 15A.)	\$9,525.00	

COSTS OF RECOVERING CEW

Labor Costs			
5	Direct Labor	\$895.00	
6	Indirect Labor Allocated to CEW Handling		
7	Subtotal, Labor Costs (Add lines 5 and 6)	\$895.00	
Transportation Costs			
8	Transportation Related to Recovery of CEW from Generators	\$560.00	
9	Transportation from Collector Facility to Recycler Facility		
10	Subtotal, Transportation Costs (Add lines 8 and 9)	\$560.00	
Other Costs			
11	Advertising, Marketing, Promotion and Public Education	\$310.00	
12	Processing and Disposal	\$0.00	
13	Supplies (include here only supplies used in collection activities. The total cost and amount of any purchased CEW should be listed in Line 29, not on Line 13.)	\$0.00	
14	Depreciation (excluding transportation-related)	\$0.00	
15	Insurance (excluding transportation-related)	\$105.00	
16	Debt Service (principal and interest payments, excluding transportation-related)	\$0.00	
17	Maintenance (excluding transportation-related)	\$90.00	
18	Fuel (excluding transportation-related)	\$0.00	
19	Property Taxes	\$0.00	
20	Utilities	\$0.00	

Continued on Next Page

"Other" Costs (Continued From Previous Page)																															
		Best Estimate of Itemized Costs Dedicated to CEW	Description of Estimation Assumptions/Calculation Methods (B)																												
21	Facilities and Equipment Rent or Lease	\$1,200.00																													
22	Security	\$0.00																													
23	General Overhead	\$0.00																													
24	Additional Costs (Identify in line 25)	\$0.00																													
25	Subtotal, Other Costs (Add Lines 11 - 24)	\$1,705.00																													
26	TOTAL COSTS FOR CEW RECOVERY (Add lines 7, 10 and 25. Enter here and on Form 220, Line 16A.)	\$3,160.00																													
Additional Questions and Notes (Optional, but very important)																															
27	Capital Expenditures (Identify and report the amount of any capital expenditures during the reporting year, such as property, buildings, improvements, equipment or vehicles.)		\$2,000.00																												
28	How many cents per pound should be added to standard payment rate in order to cover a reasonable profit. Describe your rationale under question #29. (See guidance for additional background.)	35																													
29	Describe below the general approach and assumptions used to estimate revenue and costs above. Also, provide any additional explanation to clarify the methods you used to estimate revenues and costs. Cite line numbers where needed. Include here the total cost and amount of any CEW which you purchased, e.g., by passing on a portion of the standard payment to suppliers of CEW. (See instructions.)																														
ESTIMATED COST OF PERCENTAGE OF LABOR AND THE BUSINESS.																															
30	Identify below any unique costs or changes in affiliation/partnership associated with your operation during the reporting year. Attach additional sheets as needed. (For example, one-time start-up costs or the value of volunteer labor. See instructions.)																														
NONE																															
31 In the table below, identify the percent of total CEW you recovered from each type of source in the reporting year.		32 In the table below, identify the percent of total CEW recovered you recovered through each type of collection service.																													
<table border="1"> <thead> <tr> <th>Source</th> <th>Percent</th> </tr> </thead> <tbody> <tr> <td>Residences, Individuals</td> <td>25%</td> </tr> <tr> <td>Commercial Businesses</td> <td>25%</td> </tr> <tr> <td>Institutional (Education/Government/etc.)</td> <td>50%</td> </tr> <tr> <td>Other (specify):</td> <td></td> </tr> <tr> <td>Total</td> <td>100.0%</td> </tr> </tbody> </table>		Source	Percent	Residences, Individuals	25%	Commercial Businesses	25%	Institutional (Education/Government/etc.)	50%	Other (specify):		Total	100.0%	<table border="1"> <thead> <tr> <th>Program Type</th> <th>Percent</th> </tr> </thead> <tbody> <tr> <td>Pick-up by Appointment (e.g., from businesses or other handlers)</td> <td>55.00%</td> </tr> <tr> <td>Regularly Scheduled Pick-Up (e.g., curbside service)</td> <td></td> </tr> <tr> <td>Permanent Drop-Off Facility</td> <td>45.00%</td> </tr> <tr> <td>Occasional Drop-Off Service (e.g., special events)</td> <td></td> </tr> <tr> <td>Landfill Load Check</td> <td></td> </tr> <tr> <td>Other (Specify):</td> <td></td> </tr> <tr> <td>Total</td> <td>100.0%</td> </tr> </tbody> </table>		Program Type	Percent	Pick-up by Appointment (e.g., from businesses or other handlers)	55.00%	Regularly Scheduled Pick-Up (e.g., curbside service)		Permanent Drop-Off Facility	45.00%	Occasional Drop-Off Service (e.g., special events)		Landfill Load Check		Other (Specify):		Total	100.0%
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Other (Specify):																															
Total	100.0%																														
33 Identify with an "X" the types of activities carried out at your facility in addition to CEW recovery.																															
<input checked="" type="checkbox"/> Recovery of Electronic Waste other than CEW																															
<input type="checkbox"/> Municipal solid waste recycling (e.g., bottles, cans, newspapers, etc.)																															
<input type="checkbox"/> Municipal solid waste disposal																															
<input type="checkbox"/> Household Hazardous Waste collection																															
<input type="checkbox"/> Other (specify):																															
<input type="checkbox"/> Not applicable - only handle CEW.																															

COVERED ELECTRONIC WASTE (CEW) COLLECTION LOG

Handler / Approved Collector (Organization) Name: M & M COMPTON	CEW ID #: 106921	Primary Contact Name: C Jew	Telephone #: (916) 721-667
Handler / Approved Collector Address (Address, City, Zip): 7613 GREENBACK LN. C.H. CA 95600			
Location of Collection Event (if different from the Collector's address):			

Material Received From Source ¹					Material Received			
Date (m/d/y)	Name and Address of Source of Material:	Type of Source ¹	For transfers of 5 or more units provide Contact Person & Phone see 18660.20(1)(C)	Describe Circumstances of Collection and/or Attach Source Information of CEWs if Received from Other Collectors and Handlers. ²	CRTs		Other CEWs ³	
					Weight	Units	Weight	Units
9/5/08	Name: SAN JOAN School Dist., Address: 7519 Carriage Dr / Suisun City / Zip: CA. 95621	B	BRENDON (916) 541-4381		910	26		
11/7/08	Name: TV-INL Address: 6001 OUTFALL CIR City / Zip: Sacramento, CA. 95834	B	DAN 505-9091		1610	46		
6/11/08	Name: Matthew Evans Address: 7969 Meadows Ave #708 City / Zip: CH. CA. 95620	R			140	4		
5/12/08	Name: Robert Address: 7562 VERDUGO way City / Zip: Antelope, CA 95843	R			105	3		
	Name: Address: City / Zip:							
	Name: Address: City / Zip:							
	Name: Address: City / Zip:							
	Name: Address: City / Zip:							
	Name: Address: City / Zip:							
	Name: Address: City / Zip:							
				SUBTOTALS	0	0	0	0

SUBTOTALS

DL 7-16-66

State of California
CIWMB 197 (Revised 10/06)

California Integrated Waste
Management Board

COVERED ELECTRONIC WASTE TRANSFER RECEIPT

Please provide the following information to document transfer of Covered Electronic Wastes (CEWs) between Approved Collectors and Approved Recyclers. This required information must accompany all Covered Electronic Waste Recycling Payment Claims (CIWMB Form 196). Print legibly in ink or type.

Date Of Transfer: 12-24-08	Name Of Approved Collector: MEM COMPUTERS	CEW ID # 106921	Name Of Approved Recycler:	CEW ID #
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☐ Check Here If Operating As A Dual Entity During This Transaction.

	Number Of Units Transferred	Certified Weight Transferred (lbs)
CA Sourced CEWs	79	
CA Sourced Non-CRT Containing CEWs		
TOTALS	79	
	Number Of Units Transferred	
Source Anonymous CEWs		
Source Anonymous Non-CRT Containing CEWs		
TOTALS	0	

Check all that apply:

- ☐ Attach copies of all applicable portions of Collection Log that are received from the approved collector listed above for this transaction.
- ☐ Attach copies of all Designation Letters that are received from the approved collector listed above for this transaction.

Collector must provide a description of any activity that explains any discrepancy between the CEWs transferred and the CEWs collected as recorded in the collection log.

California Source Declaration And Weight Verification

If operating as a dual entity during this transaction, sign both statements below.

"I have verified that all CEWs transferred to the Approved Recycler for which recovery payments are requested are solely from California sources."

[Signature]
Signature of Approved Collector

CLEM MEDARI
Printed Name

"I verify that the weights of CEWs transferred and recorded on this receipt are true and accurate."

[Signature]
Signature of Approved Recycler

[Signature]
Printed Name

COVERED ELECTRONIC WASTE (CEW) COLLECTION LOG

Handler / Approved Collector (Organization) Name:		CEW ID #:	Primary Contact Name:		Telephone #:
Handler / Approved Collector Address (Address, City, Zip):		Location of Collection Event (if different from the Collector's address):			
Material Received From Source ¹					
Date (m/d/y)	Name and Address of Source of Material:	Type of Source ²	For transfers of 5 or more units provide Contact Person & Phone see 18660.20(a)(1)(C)	Describe Circumstances of Collection and/or Attach Source Information of CEWs if Received from Other Collectors and Handlers. ²	Material Received
					CRT's Weight Units Weight Units
5/29/05	Name: Roseville Taxpayers Address: 111 Sunrise Blvd City/Zip: Roseville, CA 95661	B	Steve (916) 782-2163		560 18
5/30/05	Name: Central Payment Corp Address: 5688 Sacramento Blvd City/Zip: Sacramento, CA 95821	B	Brent (916) 710-3226		140 1
5/31/05	Name: Chan Address: 1776 TRIBUTER RD #220 City/Zip: Sacramento 95821	B	Robert (916) 261-6128		175 5
6/2/05	Name: Deyer Simmon's Address: 6231 Birch Ave. #61 City/Zip: CENTRAL HEIGHTS, CA 95820	R			105 3
6/2/05	Name: JOHN GRANT Address: 5324 ILLINAS AVE City/Zip: FAIR OAKS, CA 95628	R			70 2
6/4/05	Name: Wanda Monk Robby Address: 5161 OAKHUR DR City/Zip: FAIR OAKS, CA 95628	R			140 4
6/5/05	Name: SAM TAMM Address: 3800 WHITT AVE #245 City/Zip: SACRAMENTO CA 95821	B	(916) 470-0909 SAM TAMY		370 11
6/9/05	Name: Holt of CALIFORNIA Address: 7310 Pacific St City/Zip: PLEASANT GROVE, CA 95668	B	(916) 921-8935		175 5
SUBTOTALS					0 0 0 0 0 0

LEAK

COVERED ELECTRONIC WASTE (CEW) COLLECTION LOG

Handler / Approved Collector (Organization) Name:		CEW ID #:	Primary Contact Name:	Telephone #:				
M&M COMPUTERS INC		106921	CEM MEDARI	721-6677				
Handler / Approved Collector Address (Address, City, Zip):		Location of Collection Event (if different from the Collector's address):						
7613 GREENBARK RD, CHICO, CA 95620								
Material Received From Source ¹								
Date (m/d/y)	Name and Address of Source of Material:	Type of Source ¹	For transfers of 5 or more units provide Contact Person & Phone see 18660.200(1)(C)	Describe Circumstances of Collection and/or Attach Source Information of CEWs if Received from Other Collectors and Handlers. ²	Material Received			
					CRTs		Other CEWs ³	
					Weight	Units	Weight	Units
6/12/09	Name: BOB ABRAMS Address: 5004 PARK AVE. City/Zip: SHERMAN CA 95841	R			70	2		
6/14/09	Name: A YOUNG MEN Address: 61220 Hill TRCE AVE City/Zip: C. 10000 ALI GHS CA 95800	R			70	2		
6/16/09	Name: ALFRED KNIGHT Address: 6005 Wages M City/Zip: CTRUS HEGHTS CA 95610	R			140	4		
6/18/09	Name: GEORGE BYLER Address: 6836 Tandon Pk City/Zip: CTRUS HEGHTS CA 95610	R			140	4		
6/19/09	Name: ROGER GREENE Address: 4229 CURRAN AVE City/Zip: FARMERS CA 95628	R			105	3		
6/21/09	Name: AEE CREEK CASHING Address: 7616 GREENBARK RD City/Zip: CTRUS HEGHTS CA 95610	R	DANIEL -		490	14		
	Name:							
	Address:							
	City / Zip:							
	Name:							
	Address:							
	City / Zip:							
SUBTOTALS					0	0	0	0

State of California
CIWMB Form 198 SA (revised 11/06)

CEAR

California Integrated Waste
Management Board

SOURCE ANONYMOUS COVERED ELECTRONIC WASTE (SA CEW) COLLECTION LOG

Approved Collector Name: M&M Computers		Approved Collector Address: 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610		CEW ID #: 106921	Collector Contact: CEM	Telephone #: (916) 721-6677	
Incident Date (m/d/y)	Date Collected (m/d/y)	Incident Site Contact Name & Affiliation	Contact Phone Number	Facility Name and/or Incident Location / Address (i.e.: street, city, zip code)	Incident Type		SA CEW Material Recovered
					Load Check / SWIS #**	Illegal Disposal	
5/3/09	5/3/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
5/10/09	5/10/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
5/14/09	5/14/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
6/19/09	6/19/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
6/23/09	6/23/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
6/23/09	6/23/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
6/25/09	6/25/09	M&M Computers 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610	(916) 721-6677	M&M COMPUTERS 7613 GREENBACK LN CITY OF HEIGHTS, CA 95610			
					SUBTOTALS		
					630	19	

*Other CEWs: Non-CRT covered electronic wastes eligible for recovery payment within the SB 20/50 payment system. Refer to 14 CCR 18660.5(a)(15)

**SWIS: Solid Waste Identification System

COVERED ELECTRONIC WASTE TRANSFER RECEIPT

Please provide the following information to document transfer of Covered Electronic Wastes (CEWs) between Approved Collectors and Approved Recyclers: This required information must accompany all Covered Electronic Waste Recycling Payment Claims (CIWMB Form 196). Print legibly in ink or type.

Date Of Transfer:	Name Of Approved Collector:	CEW ID #	Name Of Approved Recycler:	CEW ID #
6-30-09	M8M COMPUTERS INC	106921		

☐ Check Here If Operating As A Dual Entity During This Transaction.

	Number Of Units Transferred	Certified Weight Transferred (lbs)
CA Sourced CEWs	81	
CA Sourced Non-CRT Containing CEWs		
TOTALS		

Please indicate below what portions of the totals above are source anonymous	Number Of Units Transferred	
Source Anonymous CEWs	19	
Source Anonymous Non-CRT Containing CEWs		
TOTALS	100	

Check all that apply:

- ☐ Attach copies of all applicable portions of Collection Log that are received from the approved collector listed above for this transaction.
- ☐ Attach copies of all Designation Letters that are received from the approved collector listed above for this transaction.

Collector must provide a description of any activity that explains any discrepancy between the CEWs transferred and the CEWs collected as recorded in the collection log.

California Source Declaration And Weight Verification

If operating as a dual entity during this transaction, sign both statements below.

"I have verified that all CEWs transferred to the Approved Recycler for which recovery payments are requested are solely from California sources."

Clement Medari
Signature of Approved Collector

CLEMENT MEDARI
Printed Name

"I verify that the weights of CEWs transferred and recorded on this receipt are true and accurate."

Signature of Approved Recycler

Printed Name

Direct Computer Disposal

M & M Computers

2/3/2009

12299

Date	Type	Reference
1/29/2009	Bill	

Original Amt.
867.70

Balance Due
867.70

Discount

Check Amount

Payment
867.70
867.70

Citibank Checking Acc

867.70

MESSAGE CONFIRMATION

05/30/2009 13:30

ID=1201 FINANCIAL INSURANCE

DATE	DATE TIME	DISTANT STATION ID	MODE	PORT	RESULT
06/30	01:04"	9163391717	TX	031	0002

06/30/2009

13:23

1201 FINANCIAL INSURANCE → 3681177
CEW

NO.812 0001

State of California
CIWMB 197 (Revised 10/06)

California Integrated Waste
Management Board

COVERED ELECTRONIC WASTE TRANSFER RECEIPT

Please provide the following information to document transfer of Covered Electronic Wastes (CEWs) between Approved Collectors and Approved Recyclers. This required information must accompany all Covered Electronic Waste Recycling Payment Claims (CIWMB Form 196). Print legibly in ink or type.

Date Of Transfer:	Name Of Approved Collector:	CEW ID#	Name Of Approved Recycler:	CEW ID#
6-30-09	M&M COMPUTERS INC	106821		
<input type="checkbox"/> Check Here If Operating As A Dual Entity During This Transaction.				
			Number Of Units Transferred	Certified Weight Transferred (lbs)
CA Sourced CEWs			81	
CA Sourced Non-CRT Containing CEWs				
TOTALS				
			Number Of Units Transferred	
Source Anonymous CEWs			19	
Source Anonymous Non-CRT Containing CEWs				
TOTALS				
Check all that apply:				
<input type="checkbox"/> Attach copies of all available portions of Collection Log that accompanied this transfer.				

EVALUATION OF RESPONSE TO AUDIT REPORT

During the course of the audit, the following four findings were noted:

FINDING 1 – Missing Records

The auditor informed M & M Computers, Inc., of the following missing records on the site:

- Covered Electronic Waste Transfer Receipt, CIMWB Form 197;
- Collection Log, CIWMB Form 198; and
- Copy of the payment method from the recycler (e.g., canceled check, check stub, etc).

M & M Computers, Inc., initially agreed with the finding in a response to address the missing records issue. However, M & M Computers, Inc., subsequently discovered and provided the missing records above. As a result, the finding has been resolved.

FINDING 2 - Estimated Weight Not Listed on the Collection Logs

The auditor informed M & M Computers, Inc., that the estimated weights of CEW collected were not listed on the collection logs.

M & M Computers, Inc., responded that the company would implement a policy to begin listing the estimated weights on the collection logs. A copy of the collection log with the listed estimated weights was provided. As a result, the finding has been resolved.

FINDING 3 – Applicable Source Documentation Did Not Accompany the Load

The auditor informed M & M Computers, Inc., that applicable source documentation did not accompany the load.

M & M Computers, Inc., responded that the correct protocols were currently being followed. Accordingly, the finding has been resolved.

FINDING 4 - Net Cost Report

The auditor informed M & M Computers, Inc., that the revenue shown on the Net Cost Report consisted of income received from the recycler.

M & M Computers, Inc., responded that the Net Cost Report was corrected for 2008. The correction was verified based on a review of the 2008 Net Cost Report obtained from the CIWMB database. Accordingly, the finding has been resolved.

